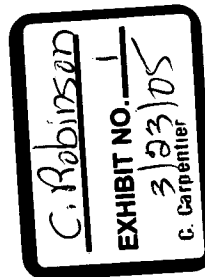


EXHIBIT 15

1997



We Are
Responsible...



OUR CODE OF
BUSINESS CONDUCT

VER 00423



Our Vision

To be the customers' first choice for communications and information services in every market we serve, domestic and international.

Our Values

- **Integrity**
We set uncompromising ethical standards and live by them.
- **Customer Commitment**
Every decision, action and process adds value for our customers.
- **Respect**
We value each of our employees and their diversity and always treat each other respectfully.
- **Excellence**
We achieve the highest standards and set ever more challenging goals.

Our Winning Ways

- **Accountability**
We are responsible for our decisions and actions and are committed to "make it happen."
- **Teamwork**
We seek win-win solutions to problems to achieve overall corporate objectives.
- **Continuous Learning**
We embrace change positively and use communication and training to meet the evolving requirements of the markets we serve.

Dear Colleague:

As we work together to create the new Bell Atlantic, we look forward to a world of exciting new opportunities in an expanding, global marketplace. However, in the midst of all these changes, one thing must remain constant: Our uncompromising commitment to act with integrity and conduct business with the highest ethical standards. Bell Atlantic's reputation for honesty and fairness depends on the individual decisions that each of us makes, every day.

That is why this new Code of Business Conduct — *We Are Responsible* . . . — is so important:

- It is a valuable decision-making tool, to help us make the right legal and ethical choices that will have a positive impact on our company's reputation;
- It reflects the link between Bell Atlantic's vision, mission, values and guiding principles, and our high standards for doing business;
- It presents the rules and policies that govern our corporate activities;
- And it recognizes that in this rapidly changing industry there are some situations in which the right decision is difficult to identify, and tells us where we can get additional help.

Since we are all leaders of the business, we are personally accountable for the way in which Bell Atlantic is perceived by all of our stakeholders — the people we interact with every day — customers, suppliers, co-workers, regulators, the media and the communities in which we work.

Our company's reputation depends on our respect for the law and for the rights of others, and our commitment to diversity. In short, whatever our job may be, **ethics and compliance** is our responsibility.

With our pursuit of excellence in everything we do as the driver, and this new Code of Business Conduct as a valuable guide, we will create a dynamic and successful future for our company — the new Bell Atlantic.

Sincerely,

Ray Smith
Chairman & Chief Executive Officer

Ivan Seidenberg
Vice Chairman, President & COO

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Notice

Bell Atlantic Corporation and its subsidiaries have adopted this Code of Business Conduct to ensure compliance with applicable requirements. Bell Atlantic Corporation does not supervise or control the terms and conditions of employment of employees of its subsidiaries. Bell Atlantic subsidiaries determine their own labor relations, employment and other human resources policies on matters not covered by this code of business conduct.

This code of business conduct provides a broad range of information and guidance about the standards of integrity and business conduct that employees are to understand and follow. It does not address every situation or set forth every rule or policy, nor is it a substitute for each employee's responsibility and accountability to exercise good judgment and obtain guidance when required.

This code of business conduct is not a contract of employment between you and the Bell Atlantic Company that employs you, or Bell Atlantic Corporation or any of its subsidiaries, and does not give you rights of any kind. The Code and its contents may be changed or eliminated without notice, at any time by Bell Atlantic Corporation or its subsidiaries.

United States employees and U. S. International Assignees of Bell Atlantic Corporation and its subsidiaries must understand that there is no fixed duration and there are no fixed terms or conditions to the employment relationship. Employees can terminate their employment whenever they wish and for whatever reason they might have with or without notice, just as Bell Atlantic Corporation or its subsidiaries can terminate their employment or change the terms and conditions of their employment at any time and for any reason with or without notice, unless the employment is covered by a collective bargaining agreement. This is known as employment-at-will. This at-will employment relationship may not be modified except in a written agreement signed by the employee and an authorized representative of the Bell Atlantic Company that employs the employee, and with concurrence from the company's Legal Department.

Where local country laws pertaining to employment of local nationals contain mandatory requirements that differ from the provisions of this code of business conduct, such requirements prevail for local national employees working in those countries.

Our Overall Standards

Personal Conduct and Our Work Environment

We Are Responsible . . . for treating our company, our colleagues and all individuals with whom we deal with respect. We are accountable for our actions and their impact on our surroundings.

Protecting Our Company Assets

We Are Responsible . . . for properly handling the resources that belong to our company and shareholders and that are entrusted to us.

Fair Dealings with Others

We Are Responsible . . . for dealing with our customers, suppliers, competitors and all other business partners with integrity and proper consideration for their interests.

Conducting International Business

We Are Responsible . . . for conducting business around the world with respect for local customs and practices, while abiding by U.S. and applicable foreign laws and adhering to our own values and high standards of business conduct.

Working with the Government

We Are Responsible . . . for interacting with government officials and agencies in a manner that meets the high standards of business conduct we uphold and that they expect.

Our Shared Obligations

As employees, we all have an obligation to ensure that our actions reflect our company's values and standards of business conduct contained in this code. As managers, we also have an additional responsibility to demonstrate ethical leadership and to promote a work environment that will uphold the Bell Atlantic reputation for integrity and trust.

Violations, even in the first instance, may result in disciplinary action up to and including dismissal and civil and criminal prosecution.

As Employees

- We will read, understand and abide by our standards detailed in the Bell Atlantic We Are Responsible . . . Our Code of Business Conduct.

- We will know and fully comply with all laws and company policies that govern our individual activities.

- When we have questions about company standards, we will seek guidance from our managers or other appropriate persons.

- We will not engage in improper or illegal behavior, nor can we justify any improper or illegal behavior even if directed to do so by someone in higher authority. No one, regardless of position, has the authority to direct us to commit a wrongful act.

- We will report immediately any knowledge or suspicion of illegal, fraudulent or unethical acts anywhere within Bell Atlantic to a supervisor, another manager, or to the appropriate company organization. (See Reporting Violations and Discipline.)

- We will report only legitimate suspected or actual violations and not make false reports in order to retaliate against another individual.

- We will not put our own interests ahead of those of the corporation.

As Managers

In addition to our obligations as employees:

- We will demonstrate ethical leadership, staying fully informed of and acting upon legal and company standards so that we can best demonstrate our company's values and standards by our own daily actions.

- We will ensure that each employee that we supervise receives a copy of the Bell Atlantic We Are Responsible . . . Our Code of Business Conduct and other applicable company policy documentation.
- We will inform our employees of new and changing company and legal standards and provide appropriate education, coaching and guidance to ensure their understanding and compliance.

- We will actively assist our employees with questions about corporate standards and policies and encourage them to seek guidance from ourselves or others when they are not sure of proper business practices.

- We will encourage employees to report suspected or actual violations of misconduct and we will communicate to them that acts of retaliation for reporting such information will not be tolerated.

- We will promptly respond to all reports of suspected misconduct including allegations of unlawful harassment or unlawful discrimination, by consulting the appropriate company personnel and supporting any ensuing investigation. (See Reporting Violations and Discipline.)

- When an allegation of wrongdoing is substantiated, we will take prompt, corrective and, when necessary, disciplinary action.

Reporting Violations and Discipline

Misconduct Reporting

- We will immediately report any known or suspected misconduct. We will report illegal, dishonest or harmful acts against the company to Corporate Security, or to our manager, who will report the matter to Corporate Security. We will report actual or suspected unlawful harassment or unlawful discrimination to our supervisors, or to the Equal Employment Opportunity (EEO) organization via the Office of Ethics and Corporate Compliance. We will report any other violations of company standards to our manager, another manager, or company authorities, including the Legal, Corporate Security or Internal Auditing departments, or the Office of Ethics and Corporate Compliance. Reports will be kept confidential to the maximum extent permitted by law.

- We may report misconduct anonymously by calling Corporate Security or the Office of Ethics and Corporate Compliance. However, in some cases our name is needed to properly address misconduct. In such cases, our name will be requested and will be used on a "need to know" basis only during the investigation.

- We can also report any suspected acts of retaliation against ourselves or others for having reported misconduct or participated in an investigation to Corporate Security or the Office of Ethics and Corporate Compliance.

If we willfully condoned, overlooked or participated in any misconduct, our reporting the matter does not absolve us of responsibility; however, our report may be considered in determining our accountability.

Investigations

When misconduct is suspected, the company will conduct an investigation to determine whether a violation of the law or company standards has occurred.

- We will fully cooperate in any company investigations of misconduct or work-related matters. Failure to do so constitutes a violation of company standards. Any form of retaliation against an employee for cooperating in an investigation will not be tolerated.
- We will not discuss with anyone, or disclose information concerning an investigation we are involved in or know about without authorization.
- We will not interfere with or obstruct an investigation, including misrepresenting facts or failing to disclose facts.

Discipline

Appropriate and consistent disciplinary measures for those who violate our corporate and other legal standards reinforce our commitment to abide by the law and uphold our company's values. (For more information, refer to existing policies on disciplinary action.)

- We are subject to disciplinary actions up to and including dismissal for violations of the law and company policies. Certain matters may be referred to legal authorities for investigation and prosecution in addition to being handled through the company disciplinary process.
- If we, as managers, condone or know of such violations by subordinates and do not report them, or fail to take appropriate corrective action, we may also be disciplined.
- The company may seek restitution from employees who have engaged in misconduct.
- We, as managers, will use existing company disciplinary mechanisms for ensuring adherence to company standards and determining appropriate and consistent discipline for misconduct. We should consult with Human Resources or Labor Relations before making a final decision on whether to impose severe discipline (i.e. dismissal) and what sanction, if any, to impose. (Refer to existing disciplinary policies for further information.)

See **Additional Resources: Important Contacts** section at the back of this booklet for appropriate telephone numbers.

Critical Thinking

Sometimes we may encounter ethical issues and questions that do not have easy answers. They may require tough judgment calls that demand a great deal of thought and soul searching. In cases like these, we can often find the most suitable solution by working through the decision-making steps below.

In addition, to ensure that the decision we are making is the right one, we can ask ourselves these three questions:

- How would I feel if I read about my decision in the newspaper?
- In a similar situation, would I like others to act the same way I am acting?
- Would I switch places with any of the others in the situation?

Decision-Making Tool

- 1 Define the Problem**
 - Gather the facts
 - Identify the root cause and symptoms
- 2 Consider the Impact**
 - Consider all stakeholders and how they are affected
 - Review the company's mission, strategies and objectives

Review Guidelines and Consult Resources

- Review laws, values, standards and guiding principles
- Consult: Bell Atlantic's We Are Responsible... Our Code of Business Conduct
 - Company policies & procedures
 - Your manager
 - Other managers (if your manager is unavailable)
 - Your manager's supervisor (if you are uncomfortable discussing the matter with your manager)
 - Corporate Security, Human Resources, Legal, Labor Relations, Internal Auditing, or the Ethics and Corporate Compliance GuideLine. (See Additional Resources: Important Contacts in this booklet.)

Brainstorm Alternatives

- Examine all options and consequences
- Ask: What is the right thing to do?

Make a Decision

- Choose the best option
- Communicate decision and rationale

Review

- Reflect upon what was learned
- Make modifications as needed

Getting Help: The Ethics and Corporate Compliance Guideline

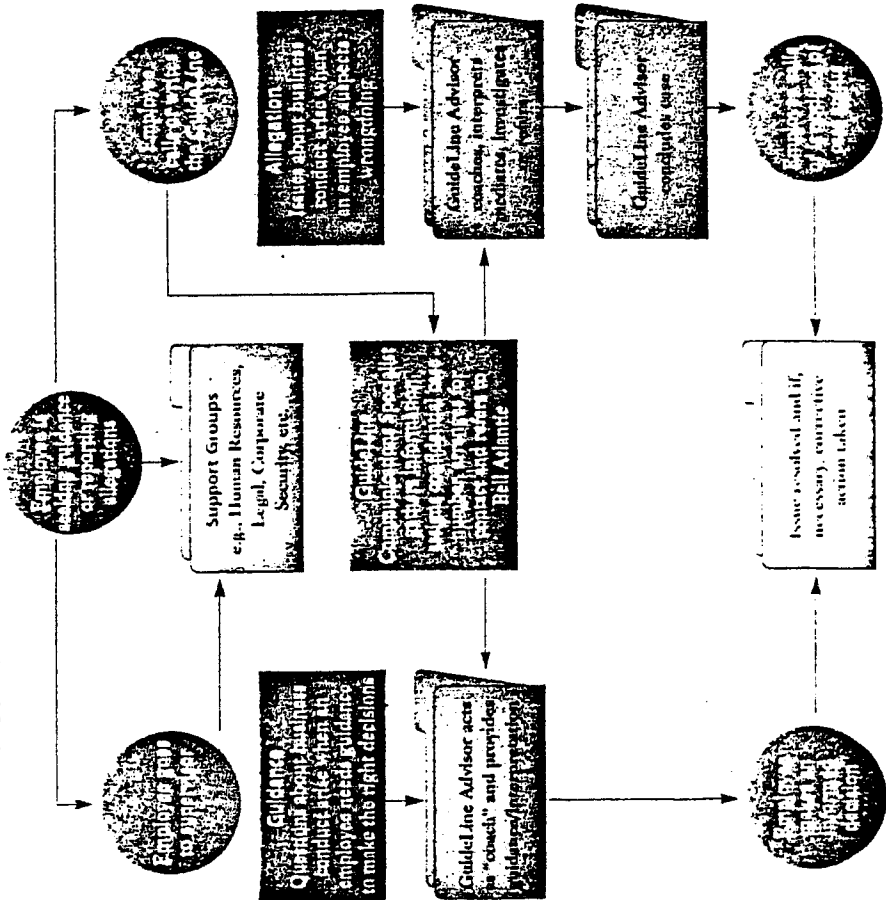
Bell Atlantic makes available numerous resources to assist us when we have questions about proper business practices. Our supervisor or an appropriate company support group might be able to help. Bell Atlantic also provides a confidential way for us to ask questions, voice concerns, clarify gray areas or report a suspected violation. It's called the Guideline and it is staffed 24 hours a day, 7 days a week. Just call (800) 473-8255 for assistance. (See Additional Resources: Important Contacts section at the back of this booklet for more information.)

Note: Issues that are covered by collective bargaining agreements or personnel practices for non-bargained-for employees, should be pursued through the appropriate grievance process.

Finding Answers Call or write the Guideline. It's our resource for guidance on ethics, EEO and compliance matters.

Strictly Confidential You don't have to give your name. (However, in some cases it may be required to properly investigate a matter.)

Working for Results Callers usually are seeking guidance or reporting allegations of misconduct. The Guideline Advisor can coach, interpret the code, mediate, investigate or refer. Feedback may include further education, coaching for similar situations, improving communications and clarifying policy.



Personal Conduct and Our Work Environment

We Are Responsible . . . for treating our company, our colleagues and all individuals with whom we deal with respect. We are accountable for our actions and their impact on our surroundings.

- Our Basic Responsibilities
- Harassment
- Non-Discrimination and Equal Opportunity
- Personal Interests
 - Outside Activities
 - Financial Interests
 - Personal Relationships
 - Conflict of Interest Questionnaire (reference)
- Employee Privacy
- Workplace Safety
 - Alcohol and Drug Use
 - Workplace Violence
 - Weapons
- Environmental Protection

Our Basic Responsibilities

As employees of Bell Atlantic, we understand that a respectful, ethical and safe work environment begins with each of us. We are accountable for our actions and for conducting all business with honesty and integrity. Therefore, we will follow all company policies governing day-to-day performance of our jobs, including the standards set forth in this code of business conduct. We realize that our failure to comply can result in discipline, up to and including dismissal.

Our Standards

- We will be respectful, cooperative and helpful toward customers, suppliers, our co-workers, employees and the general public.
- We will not disparage or misrepresent the corporation or any Bell Atlantic employee.
- We will not steal from, nor will we act in an abusive, threatening, discriminatory, harassing or obscene manner toward any employee or others with whom we come in contact during the course of business.
- We will not steal, or, without proper authorization, access, use or disclose company records, data, funds, property or information (whether or not it is proprietary).
- We will not steal, or, without proper authorization, use property or funds belonging to co-workers and customers, or improperly access, use or disclose records, data or information about employees or third parties, such as contractors and customers, that have been entrusted to the corporation.
- We will not access a customer's telephone service, listen to, monitor or record conversations between customers, data transmissions or other non-voice communications, or divulge their existence or content except as required for proper business management.
- We will not be dishonest or fraudulent in our dealings with the company or with those acting on the company's behalf.
- We will not report to work or perform work under the influence of alcohol or illegal substances, or under the influence of legal substances that have been abused.
- We will not sell, use, possess, distribute or manufacture illegal drugs or controlled substances.
- We will not misrepresent our health status or other reasons for absence (such as misrepresenting oneself as disabled and receiving disability benefits while working on another job, or engaging in other conduct such as going to school that is inconsistent with being disabled).
- We will not possess, carry or use firearms or any type of weapon, nor will we gamble, when we are on company premises or engaged in company business.
- We will not use company resources or time in connection with outside business activities.
- We will not accept gratuities, or tips of any kind, nor give any customer or supplier the impression that we would do so. If one is offered, we will politely refuse, explaining that it is against company policy to accept it. (See Fair Dealings with Others: Entertainment, Gifts and Gratuities for additional information.)

Non-Discrimination and Equal Opportunity

At Bell Atlantic, we realize that a successful business is built by valuing and maximizing each others' abilities, not belittling our differences. We are committed to establishing and maintaining a workplace free from discrimination, where each of us has equal opportunity to develop our abilities and demonstrate our potential. We believe in offering these same considerations to all business partners with whom we work. Company policy, as well as federal, state and local laws prohibit unlawful discrimination.

A Definition of Discrimination

Discrimination is the unfair treatment of others based on protected characteristics that have no proper bearing on the individual's ability to meet job requirements.

Equal Opportunity pertains to:

Age, color, citizenship status, disability, disabled veteran status, gender, race, religion, national origin, marital status, sexual orientation, Vietnam-era veteran status.

Applicable Employment Situations

All terms and conditions of employment, including but not limited to recruitment, leaves of absence, benefits, hiring, compensation, upgrading and promotional opportunities, assignment transfers, performance appraisals, training, lay-offs and returns from layoffs, access to or participation in social and recreational programs, disciplinary actions and termination of employment.

Our Standards

- We will demonstrate proper consideration for others' abilities. We will not unlawfully discriminate in employing or otherwise affecting the employment status of fellow or prospective employees. (See **Applicable Employment Situations** above.)
- We will not unlawfully discriminate against customers, suppliers, competitors, government officials or other parties in our business dealings.
- We will treat employees, customers, suppliers and all with whom we come into contact with respect, dignity and honesty. We will not tolerate discriminatory slurs, or any other remarks, jokes or conduct that in the judgment of Bell Atlantic encourages or permits an offensive or hostile work environment.
- We will support, and not interfere with, programs that encourage women, minorities, persons with disabilities, Vietnam-era veterans or others to seek equal employment opportunities or business relationships at Bell Atlantic.
- We will make reasonable accommodations for employees and applicants as provided by law. (Questions regarding what may constitute "reasonable accommodations" should be directed to Human Resources. See **Additional Resources: Important Contacts**.)
- We will only use facilities or sponsor events or memberships to facilities or organizations, such as social or sports clubs, that do not have exclusionary membership policies.

Conditions and privileges of employment are administered to all employees without unlawful discrimination or unlawful harassment because of age, color, citizenship status, disability, disabled veteran status, gender, marital status, national origin, race, religion, sexual orientation or Vietnam-era veteran status.

(continued on next page)

- We will visibly display proper Bell Atlantic identification at all times when on company premises. We will provide proper Bell Atlantic identification to our customers when representing the company on customer premises.

- We will respect the authority of our supervisors and other company managers, never acting in an insubordinate manner. However, we cannot justify improper or illegal behavior even if directed to do so by someone in higher authority.

Harassment

We are committed to maintaining an environment in which each of us is free from harassment. Such behavior demeans others and threatens our ability to create a workplace in which we can be productive and feel comfortable. Certain types of harassment, such as sexual harassment, can also violate the law, result in substantial financial liability and risk our company's hard-earned reputation. Therefore, we will take responsibility for our own behavior and show no tolerance for the actions of others that are inconsistent with a supportive and respectful environment.

Our Standard

- We will be respectful of others. We will not participate in any activity that ridicules, belittles, intimidates or otherwise demeans others.

Sexual Harassment

Definition of Sexual Harassment (Including, but not limited to)

- Any form of conduct that requires or implies that another employee's submission to or rejection of sexual advances will in any way influence any personnel decision regarding that individual's employment, evaluation, wages, advancement, assigned duties, shifts or any other condition of employment or career development.
- The existence of a sexually abusive or hostile working environment.
- Sexual harassment of employees by non-employees, or of non-employees by employees.

Examples of Sexual Harassment (Including, but not limited to)
Unwelcome sexual advances, verbal statements or physical conduct of a sexual nature, or the display of sexually suggestive objects or pictures.

Our Standard

- We will not engage in any form of sexual harassment. We will report immediately any instances of actual or potential sexual harassment that we witness or have knowledge of to our manager or the EEO office via the Ethics and Corporate Compliance Guideline.

Q One of my co-workers has a habit of telling questionable or "off-color" jokes. This offends me and others in my group. How can I get this to stop?

A Bell Atlantic prohibits this type of behavior. You have the option of discussing your feelings with the person telling the jokes. If you cannot or do not wish to resolve the matter in this way, consult with your supervisor, or the EEO office via the Office of Ethics and Corporate Compliance Guideline. (See **Additional Resources: Important Contacts**.)

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Protecting Our Company Assets

We Are Responsible . . . for properly handling the resources that belong to our company and shareholders and that are entrusted to us.

- **Property**
- **Funds**
- **Records**
- **Time**
- **Intellectual Property**
- **Proprietary Information**
- **Inside Information/Insider Trading**
- **Communications and Computer Systems**
- **Affiliate Transactions**
- **Espionage and Sabotage**
- **Reputation**

Property

Shareholders trust us with property acquiring, handling and disposing of company property. How we use and care for such property also affects the rates that we charge our customers and, ultimately, our financial success. Therefore, we have a direct interest in ensuring that we, and all others, make wise use of our corporate assets and properly safeguard them.

Examples of Property (Including, but not limited to)

Real estate, equipment, supplies, tools, inventory, funds, computer systems and equipment, computer software, vehicles, records or reports, proprietary information, "intellectual property" or other sensitive materials, e-mail or voice mail communications.

Our Standards

- We will not take, use, sell, borrow, loan, give away, intentionally damage, sabotage, destroy or otherwise dispose of company property, regardless of condition or value, without specific authorization.
- We will protect company property from potential or actual theft, improper use, misuse, damage or sabotage and follow any company procedures designed for the protection of company property.
- We will only use company property for personal or other outside activities with authorization from our supervisor and never for outside activities related to a personal business enterprise.

Q My group is receiving new personal computers and printers. The local elementary school in my neighborhood could use our old equipment. May I donate it to the school on Bell Atlantic's behalf?

A Though company equipment may be obsolete, there are other factors that must be considered before the company chooses to discard or donate it, such as accounting practices and corporate contribution policies. All donations of company assets must be discussed with the appropriate Bell Atlantic organizations before they can be made.

Funds

How we treat company funds has a direct impact on our overall financial success. Proper handling and safeguarding of such funds provides us with greater resources to achieve our objectives and helps prevent misuse and theft. We will treat company funds as we would our own, handling them prudently and working in an ethical manner to get the best value in exchange for them.

Definition

Company funds are any documents or records that have financial value or are equivalent to documents or records with financial value.

Examples (Including, but not limited to)

Currency, checks, vouchers, credit or other charge cards, receivables, payables, money orders, postage, bills, benefits enrollment forms, reimbursement claims, estimates, paychecks, expense reimbursements and invoices.

Our Standards

- We will safeguard all funds and abide by company policy designed for their security.
- We will ensure the company receives good value from company funds or personal funds that will be reimbursed.
- We will be accurate and honest in preparing records of funds and related transactions. We will also ensure that records prepared for our approval are accurate, honest and timely, and that the use of company funds is appropriate and proper.
- We will not use corporate funds for personal use or for corporate business that is not approved.

For additional information, see existing policies on proper accounting and expense reimbursement procedures.

Q Company policy allows me to spend up to a certain amount for business meals without a receipt when I'm traveling on company business. Even if I don't actually incur meal expenses while I am away, can't I request reimbursement for the total amount I am allowed?

A No. You are allowed reimbursement up to a certain amount for meals while on company business, but this is not money you are entitled to if you don't actually incur the expense. You should only request reimbursement from the company for the exact amount you actually spend for such meals or other reimbursable items. Further, you are not permitted to pay for the meals of others (such as your spouse) with your expense allotment without authorization from your manager. Company money should never be spent for non-company matters.

Q My supervisor gave me a vendor's bill and asked me to prepare an invoice and forward it to her for approval. However, I have no first-hand knowledge that the Company received the goods/services or whether the amount billed is a fair and reasonable price. Should I prepare the voucher?

A No. When you sign as "correct" on an invoice, you are personally certifying that the expenditure is for legitimate business purposes, that the goods/services received are satisfactory in both quality and quantity, and that to the best of your knowledge the charges are fair and reasonable, mathematically correct and have not been previously paid. In this case, the supervisor or other person who can certify to the above should prepare the voucher and submit it to their supervisor for approval, even if the voucher amount is within the preparer's authority to approve.

Records

The information we record tells us how we are performing — and this keeps us competitive. Complete, accurate and honest records help us streamline operations, promote cost savings and identify marketplace strategies. These records also demonstrate our efforts to conduct our business with integrity and consideration for our stakeholders. Various laws impose stringent penalties for misuse, improper recording and omission of certain information in company records.

Definition

Company records are defined as all data and knowledge purchased, produced, acquired, reported or otherwise used by the company. This includes information developed by employees while on company time or engaged in company business.

Examples (Including, but not limited to)

Reports, time sheets, vouchers, benefits forms, bills, payroll and service records, customer records, proprietary data or confidential information, classified and national security data, procurement and performance records and other essential data, whether computerized or on paper.

Our Standards

- We will prepare company records with accuracy and honesty.
- We will not knowingly prepare a false or misleading report or record. We will not knowingly suppress or submit false or misleading information in any company report or record. We will report improper or false information of which we become aware to our management.
- We will not alter company records without proper authorization.
- We will create or prepare company records that comply with federal, state, local and applicable foreign law.
- We will retain company records according to applicable laws and company policy and as necessary for business purposes.
- We will provide appropriate confidentiality and protection of all proprietary and/or personnel records and information we handle related to employees, customers, suppliers or our other partners, only allowing access to specifically authorized persons for authorized purposes.
- We will advise customers and suppliers of any clerical or accounting errors, as they become known, and we will make prompt correction of errors through credits, refunds or other mutually acceptable means.

Time

Efficient use and proper recording of our work time is important to meeting our obligations to each other, our customers and our shareholders. This can make the difference between doing only a fair job and providing excellent customer service that keeps us competitive. By making the best use of our time and not allowing outside interests to interfere with our time on the job, we further ensure our competitive position in an increasingly challenging marketplace.

Definition

Company time is that time we spend on the job, traveling on business, conducting business activities, or otherwise representing the company.

Our Standards

- We will use our work time productively and effectively and be on the job when scheduled.
- We will record our work time carefully and accurately.

- We will follow our department policies regarding work time schedules.
- We will not ask fellow employees to use their work time for non-business purposes.

Q I think a co-worker is recording overtime that she did not work. What can I do?

A Falsifying our time sheets, or falsely reporting hours that we did not work, is a serious issue and a violation of company policy. False reporting of time causes us to lose money, and is a form of theft from Bell Atlantic. You should report your concern to your manager, who will contact the Corporate Security Department if merited.

Intellectual Property

Our ideas, concepts and other information we produce are important assets to our company. These are central in developing new products and attracting new business opportunities. When we do not identify or otherwise protect this "intellectual property," we risk losing our privileges to it and the competitive advantages it offers. In addition to protecting the intellectual property of Bell Atlantic, we will also afford this same respect toward the intellectual property of others.

Examples (Including, but not limited to)

Patented or unpatented technology, trademarks, trade secrets, copyrighted information.

Our Standards

- We will protect the intellectual property rights of Bell Atlantic by avoiding any inappropriate or unauthorized disclosures.
- We will protect intellectual property from illegal or other misuse by ensuring it is affixed with or identified by trademark, service mark or copyright symbols (using ®, TM, SM or "©[year] Bell Atlantic Corp.").
- We will disclose to management any innovation (e.g., software program, technical development) developed on company time or using company resources (including proprietary information) so that the company can seek to protect it.
- We will assist the company in obtaining any appropriate patent, copyright or trademark protection for intellectual property of the company.
- We will respect ownership of the intellectual property of others by properly using their trademarks and by not copying, distributing or modifying third-party copyrighted materials, documents or computer programs without permission.

Q During the course of my work I developed a program that allows us to process sales orders and customer inquiries faster and more efficiently. At a recent trade show I mentioned the program to representatives of other companies and they suggested that I send them a copy for their business use. Should I send them a copy of the program?

A No. The program you developed can be protected under U.S. intellectual property law. Therefore, you should provide your supervisor and the Legal Department copies of the program and related documentation so that proper steps can be taken to protect Bell Atlantic's interests. Since the program may be valuable to our business, we should not provide the program to third parties for free. The Company may want to use the program only for Bell Atlantic's use or it may decide to license the program for a fee.

Q Our department has purchased a site license to use a software vendor's spreadsheet program only on department computers. A friend of mine in another department asked me for a copy of the program so his department can use the program on their computers. He said they need the program but don't have money in their budget to purchase a license. Can I give him a copy?

A No. The license covering the spreadsheet program restricts our use/copying for a specific number of computers. Making a copy and using it on another computer could put us in breach of the license and violate the vendor's copyright interests.

Proprietary Information

Like other intellectual property rights, proprietary information plays a key role in our business strategies. We should understand that much of the information developed or held by Bell Atlantic is proprietary and must be protected from unauthorized disclosure. Carefully handling and safeguarding such information is critical to maintaining our competitive advantage and ensuring that Bell Atlantic is well positioned to take the next step forward in the competitive marketplace.

Definition

Proprietary information consists of any information owned or controlled by the company that:

- Has actual or potential economic value to us.
- Would be of value to our competitors if disclosed.
- Is generally not known to the public and must not be disclosed.

Examples (Including, but not limited to)

Devices, programs, methods, techniques, discoveries, inventions and developments, research, customer and employee information, construction plans, strategies, information pertaining to new products and services and other types of technical, business and marketing plans, sales and marketing data.

Our Standards

- We will properly handle, secure, and label all proprietary information in accordance with company requirements.

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• When distributing proprietary information we will use caution and ensure that we do not distribute it to third parties without a written non-disclosure agreement that has Legal Department and supervisory approval.

• When discussing proprietary information, we will ensure that we cannot be overheard by others and use caution, especially in public places, with family members who could inadvertently pass it on to someone else, or in discussions on cellular telephones.

• When leaving the company's employment, we may not take any proprietary information with us.

• We will only accept proprietary and/or confidential information belonging to a third party from others authorized to supply this information or when we have the owner's permission to receive it, and only if approved by our supervisor and the Legal Department. If we are offered or given such information belonging to a competitor, we will contact the Legal Department immediately.

• We will obtain and/or use a competitor's proprietary information only when it is public, obtained legally, or its acquisition is authorized in writing by the competitor.

• We will receive authorization from director-level or higher-level management and the Legal Department prior to agreeing to a non-disclosure or information release agreement concerning proprietary information.

Q How can I determine if a document is considered "proprietary" if it is not marked that way?

A First, you should ask the person that generated the information. If they're unavailable, base your decision on the nature of the information. Does it deal with company strategies or new products? If so, it could be proprietary. When uncertain, ask your manager or a Bell Atlantic intellectual property attorney.

Q I was at a meeting with a potential joint venture partner and they asked me to sign a non-disclosure agreement in order to obtain a copy of their information package. Is it proper for me to sign such a document?

A You must not sign any non-disclosure agreements unless you have been authorized to do so by senior management and the Legal Department has reviewed and approved the agreement. In this case, you should refuse receipt of the information until you have an approved agreement.

Q I teach college courses weeknights and would like to use some of the information I work with at Bell Atlantic in connection with my teaching. Does this violate company policy?

A Possibly. Much of the information we produce, use or control while working for Bell Atlantic is proprietary and may include intellectual property. While a select amount of some information is public and can be used elsewhere, or may be appropriate to use for education purposes, we should never assume any information with which we work at Bell Atlantic is, in fact, public. You must consult with your supervisor before using any Bell Atlantic information for any purpose other than your responsibilities at Bell Atlantic. If in doubt as to whether certain information is public, ask before using it.

Inside Information/Insider Trading

A certain type of information, called "inside information," also has an important role in our business. With it, we are able to consider various business opportunities and their potential benefits. However, inappropriately using or releasing inside information can have negative effects on our corporate strategy. Such actions can destroy advantageous business dealings deprive us of valuable opportunities to improve our services to customers. Further, federal law and Securities and Exchange Commission regulations make it illegal to buy or sell securities on the basis of inside information, or pass inside information on to others who may buy or sell securities.

Definition

Inside information is non-public information that could influence an investor's decision to buy, sell or otherwise trade securities of the relevant company (e.g., exercise stock options).

Examples (Including, but not limited to)

Not yet announced information about judicial and regulatory decisions, dividend declarations, plans to issue or buy back securities, earnings announcements, pending acquisitions, joint venture and contract negotiations, and knowledge of potential Bell Atlantic transactions and contracts with other companies that are not yet publicly disclosed.

Our Standards

- We will not disclose inside information that concerns Bell Atlantic or any other company to parties who do not have a legitimate business-related "need to know."
- We will use caution when discussing inside information in public places or anywhere else where our conversations can be overheard (e.g., taxis, conferences, trade shows, elevators, restaurants). Cellular telephones are not considered "secure" for discussing inside information.
- Even when public announcements are made pertaining to inside information, we will not disclose information we know is still confidential.
- We will not trade in the securities of Bell Atlantic or any other company on the basis of inside information. We will not pass on inside information to others who may buy or sell securities.

Q My family and friends often ask me about Bell Atlantic and whether they should buy company stock. Usually, I tell them what I know about our business and suggest that they buy it. Is this a problem?

A It could be. The same rules about "inside" information apply whether you buy or sell stock yourself or if you give the information to someone else. If a relative or friend buys or sells stock based on non-public information or "tips" that you give him or her, both of you could be liable for violation of federal securities laws. So long as you do not make recommendations based upon "inside" information or "tips," it is up to you whether to recommend Bell Atlantic stock. But, bear in mind that it is often difficult to separate "inside" information from public information about Bell Atlantic.

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Communications and Computer Systems

Technology is the lifeblood of our business. Our customers have a right to expect not only quality networks and services, but also proper protection of their information and data. Bell Atlantic communication and computer systems are vital to the effective operation of our business. They also play a critical role in global communications and national security. Our success is directly related to how effectively we safeguard and properly use these communications and computer systems.

Examples (including, but not limited to)

Communications facilities such as company telephones, voice mail, fax machines and pagers; computer systems and networks, switching equipment, information used to access our networks, such as IDs and passwords, hand-held authentication devices, building access key cards, and pass codes.

Our Standards

- We will maintain the confidentiality and integrity of our communications and computer systems, passwords, access codes, log-ons and other related company technologies and data. We will not access or use these technologies without proper authorization or for an unauthorized purpose.
- We will use company communications and computer systems in a responsible manner and never in any way that may be disruptive, cause offense to others, harm morale, or that in the judgment of Bell Atlantic encourages or permits a hostile work environment.
- We will never use company communications and computer systems to engage in activities that are illegal or violate company policies and never use the Internet or similar services in ways that would lead to liability, embarrassment, or loss of credibility or reputation to Bell Atlantic.
- We understand that company communication and computer systems are intended to be used solely for business purposes. However, occasional personal use (e.g., personal telephone calls, voice mail messages, e-mails, facsimiles, Internet access) is permissible, as long as such use is authorized by our supervisor and does not:
 - interfere with our work responsibilities or normal business operations,
 - involve personal outside business and/or other organizations and activities (including soliciting or promoting personal commercial ventures and political or religious causes),
 - lead to unreasonable costs to the company,
 - violate the standards contained in this Code, or any other Bell Atlantic policies or procedures.
- We will never establish connections from operator positions, switching equipment and/or other test positions for personal and/or non-official business.
- We will only introduce accurate and truthful data in our communications or computer systems.
- We will only acquire, use, alter, dispose of, or destroy data or electronic files with proper authorization.
- We will treat any data stored on or communicated across company communications or computer systems as proprietary and not access this data (e.g., customer calls, employee records) without specific authorization and a legitimate business purpose. (See also **Personal Conduct and Our Work Environment: Employee Privacy and Fair Dealings with Others: Customer Privacy/Privacy of Communications.**)

- We will appropriately protect (using encryption technology) company information being communicated over public networks (e.g., Internet) to avoid possible compromise of proprietary and/or confidential communication.
- We will check all new software, floppy disks and files acquired through public networks (e.g., Internet) using virus detection programs prior to installation or use.
- We will only use approved and properly licensed software programs, and we will only use public domain software or "shareware" with department approval.
- We will log off computer systems, or take other necessary precautions, whenever we are absent for an extended period to ensure their security.
- We will not use any device or technique that manipulates or bypasses billing arrangements or regular circuit connections so as to give others unauthorized free or discount service.
- We will renew and maintain awareness of company policies and procedures governing computer and network security.

Notice: Use of technology, including but not limited to computer networks, e-mail and voice mail, may be monitored and/or accessed by the company to ensure the integrity of the technology and to detect unauthorized access or use, and for other business purposes.

Q I'm finishing my degree part time and I'm working on a paper for one of my classes. The Internet has time-share libraries I'd like to use for research. May I access them through the company's network?

A When using any company communications facilities, you must first obtain authorization from your supervisor after fully disclosing the extent and requirements of your usage.

Affiliate Transactions

While we benefit from the combination of organizations that make up Bell Atlantic, we have standards that exist to ensure that customers, suppliers, competitors and Bell Atlantic have an equal chance in the marketplace. The allocation of costs among our affiliates is a primary area that we must protect against improper interactions. The Federal Communications Commission requires Bell Atlantic to segregate the activities of regulated common carrier services from non-regulated activities. In addition, Bell Atlantic has initiated a more stringent set of rules governing transactions between its regulated and non-regulated affiliates. See existing affiliate transactions policies and joint cost order requirements, or call for more information. (See **Additional Resources: Important Contacts.**)

Our Standards

- We will ensure all permissible transactions between Bell Atlantic companies are mutually beneficial with respect to business strategy or expected financial return.
- We will ensure that permissible inter-company transactions are at a prescribed price level and appropriately documented to reflect this.

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- We will accurately report and document time and expense charges related to inter-company transactions and ensure such charges comply with various legal and company standards and accounting requirements.

Q I am a telecommunications Group employee. I accepted a transfer to one of Bell Atlantic's unregulated subsidiaries in Bangkok, Thailand. Is it permissible for me to take my laptop computer and various company network operations manuals with me to my assignment?

A The laptop is an asset belonging to a Bell Atlantic telecommunications affiliate. Bringing it to a non-telephone affiliate would be considered an asset transfer and is not allowable under the Bell Atlantic affiliate transactions policies. The network operations manuals are intellectual property of a Bell Atlantic telecommunications affiliate and cannot be readily transferred to a non-telecommunications affiliate without the proper approvals, as well as appropriate technology transfer compensation as addressed in the Bell Atlantic compensation policies.

Espionage and Sabotage

Just as our company assets may be used improperly, they are also prone to being stolen or destroyed by competitors seeking an unfair advantage, or by others looking to harm our activities and reputation. Our operations must always be appropriately secured from such espionage and sabotage attempts so that our customers can rely on uninterrupted service and future service enhancements.

Information Prone to Espionage and Sabotage (including, but not limited to)

Computer passwords, security procedures, location of physical plant facilities, circuit layout information, emergency re-routing and service restoration procedures, classified and national security information, technical and marketing research data, product development information, business plans, and marketing plans and strategies.

Our Standards

- We can only access, and allow others to access, company property and information when authorized and with a legitimate business need.
- We will restrict access to locations where confidential information is kept to those authorized to work with such information. We will store such information securely when not in use, preferably in a locked location.
- We will report any unauthorized attempts to access sensitive information or gain access to secured company locations immediately to Corporate Security.

See also Working with the Government: Sensitive U.S. Government Information.

Q Espionage and sabotage sound like terms that don't really apply to me. Should I be at all concerned with these things?

A We should not underestimate the importance of Bell Atlantic's communications networks as they apply to public safety, emergency preparedness and the success of Bell Atlantic. All employees have an obligation to protect the company's networks, facilities and strategic plans by securing all information and facilities, as well as investigating and reporting the presence of any suspicious person or activity.

Reputation

Our good reputation for customer service, quality and fair dealing is what brings us capable and diverse employees, loyal customers, respectful regulators, and all the stakeholders who are vested in our success. What we have worked so hard to build can easily be lost by a few inappropriate actions. Each of our individual business dealings with others is an opportunity to reinforce our good name. In addition, the consistent application of our corporate brand and logo is vital to ensuring the full power of our brand and reputation in the competitive marketplace. Anything less would devalue our brand name and logo and make them less recognizable to the public. By carefully guarding our reputation, we can secure our future success.

Our Standards

- We will use our corporate brand and logo (Bell Atlantic name and logo design) strictly according to approved corporate identity specifications and protect these valuable assets from improper or unauthorized use. We must promptly report any misuse of these valuable assets to the Corporate Identity Organization.
- We will ensure that all external communications accurately reflect the policies, positions and internal events of the company.
- We will review speeches or writings submitted to outside publications on behalf of Bell Atlantic with the Media Relations and Legal Departments. This includes articles, opinion letters and other similar documents.
- We will seek approval from Media Relations before using Bell Atlantic's name or our connection with the company in any endorsements, testimonials or other promotional activities.
- We will ensure that anything we say or write unrelated to our business activities is not identified as belonging to or representing the view of Bell Atlantic.

Fair Dealings with Others

We Are Responsible . . . for dealing with our customers, suppliers, competitors and all other business partners with integrity and with proper consideration for their interests.

- Customer Privacy/Privacy of Communications
- Suppliers and Other Representatives
- Entertainment, Gifts and Gratuities
- Fair Competition
- Competitive Information
- Former Employees

Customer Privacy/Privacy of Communications

We provide services that reach deep into the personal and business lives of our customers. Our customers have come to trust us with their account information, records and communications data. Maintaining the privacy of our customers is a serious responsibility and a service that they have a right to expect. Attracting more customers — and retaining the ones we have — hinges on our ability to adequately protect customer information and communications. Therefore, we have developed specific standards for the care and safeguarding of the customer communications and information that have been entrusted to us.

Our Standards

- We will maintain customer privacy, never tampering with or intruding upon any communication or transmission, except when ordered by law.
- We will only use the information we receive about our customers for Bell Atlantic business purposes. We enable customers to control whether and how Bell Atlantic discloses such information to any other company or entity except when required by law or to protect the safety of customers, employees or property. We also give customers opportunities to control whether and how Bell Atlantic uses such information to market additional products and services to them, as regulated by law. When our customers are also telecommunications carriers or resellers of telecommunications, we will not use their subscriber information, orders or processes/services to aid in our marketing or sales efforts.
- We will never access a customer's telephone service, listen to, monitor or record conversations between customers, data transmissions, or other non-voice communications, or divulge their existence and content except when it is required in the proper management of the business, or as required by law. We will also safeguard such transmissions from unauthorized access, use, theft or sabotage. (See also **Protecting Our Company Assets: Communications and Computer Systems.**)
- We will only gain access to any customer account, record or report when we have an authorized business purpose.
- We will only access our own customer records and those of our families, friends or other employees with prior approval from our supervisor.
- We will never disclose to customers, law enforcement representatives or unauthorized employees information concerning the issuance of a subpoena, warrant or court order for communications and records. Any requests of this kind should immediately be referred to Corporate Security.
- We will conduct telemarketing activities according to company guidelines, only when specifically authorized, and only during time periods permitted under company policy and as permitted by law. (See existing policies on company telemarketing guidelines.)

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Q Because I work for Bell Atlantic, sometimes my family or friends ask me to get someone else's telephone number or address for them. Is this appropriate?

A No. While the information that they are requesting may be available through directory assistance, it also may be private and only accessible to company personnel for business reasons. You should never use your job with Bell Atlantic to obtain information that isn't available to the public.

Q I am a customer sales representative. I know that I may not generally release customer information outside the company without obtaining prior authorization from the customer. A telecommunications vendor tells me that a customer has authorized her to obtain information from the customer's telephone service record. May I provide the information?

A It is common for customers to authorize a vendor to act on their behalf. However, before releasing the information, you should check the customer's record to be sure that the customer has authorized such release to the particular vendor. If there is no such authorization, you should refer the vendor to the customer to obtain authorization.

Suppliers and Other Representatives

Bell Atlantic suppliers, consultants, agents and other representatives are important to our overall success and, as such, are considered valued business partners. We can ensure that we receive fair and competitive prices and quality services by maintaining our objectivity in their selection and by building relationships based upon integrity and trust. We retain good suppliers by showing them the consideration we wish to be shown ourselves.

Our Standards

- We will review and follow company sourcing and related policies and seek appropriate guidance prior to engaging a supplier, consultant, agent or other representative.
- We will ensure that the company has a written agreement defining the exact nature of the relationship with a consultant. We will have all non-standard contracts or agreements reviewed by Legal Department prior to signing.
- We will ensure our suppliers, consultants, agents and other representatives are informed of their duty to act in a manner consistent with our company values, business conduct standards, and any applicable laws and regulations and policies while conducting business. **Corporate Sourcing** should be contacted for additional information. (See **Additional Resources: Important Contacts.**)

See also **Conducting International Business: Corrupt Business Practices.**

Q I have identified a consultant who is qualified to work on a short-term assignment for my department. Do I need to contact Corporate Sourcing about this?

A Yes. Corporate Sourcing should be involved at the inception of consultant selection to develop the appropriate sourcing strategy that meets the company's business needs. Doing so will ensure that the consultant's deliverables and time frame for work are clearly defined, that fees are tied to the successful completion of the deliverables, and that contract terms and conditions are favorably negotiated. The sourcing process will facilitate the selection of consultants based on the parameters of quality, service and total cost.

Entertainment, Gifts and Gratuities

The occasional exchange of business courtesies such as modest gifts, meals and entertainment is a common practice meant to create goodwill and establish trust in business relationships. However, we cannot allow these to adversely affect our objectivity and decision making, nor should we use this practice to place undue influence on our customers, suppliers or business partners. If we use good judgment and act with moderation, the occasional exchange of entertainment that is not lavish and gifts of nominal value may be appropriate. The solicitation or acceptance of gratuities, however, is strictly prohibited. (See **Gratuities** definition and standards for more information.)

General

Our Standards

- We will never solicit for ourselves, or on behalf of others, any entertainment, gifts or gratuities from anyone with whom we do business.
- When we are involved in any stage of a sourcing process, we are prohibited from accepting and entertainment, gifts or gratuities that could influence, or be perceived to influence, our sourcing and purchasing decisions. This includes those instances where we oversee or have influence or decision making authority in on-going contractual relationships with suppliers. The occasional exchange of business courtesies of nominal value may be appropriate, as long as such courtesies are not specifically intended to influence any procurement or sales decisions. For additional clarification, contact Corporate Sourcing or the Office of Ethics and Corporate Compliance. (See the **Additional Resources: Important Contacts** section of this booklet.)
- We will know and abide by our specific department policy on exchanging business courtesies, if it is more stringent than companywide standards.
- We will know our customers' policies concerning their acceptance of business courtesies and ensure our offers do not compromise their standards.
- We will communicate our standards regarding business courtesies to our suppliers.
- When we have business dealings with government officials, we will know and abide by both their standards and Bell Atlantic's standards concerning the exchanging of business courtesies. We are obligated to meet whichever standards are more stringent.

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Our Standards

- We may only give or accept gifts that promote goodwill with our business partners, and are not meant to improperly influence their decisions and actions.
- We will politely return any gifts that exceed our standards with an explanation that company standards do not permit us to accept such gifts. When a perishable item that exceeds our standards is given and returning it is not feasible, it should be donated to charity or accepted on behalf of Bell Atlantic, not the individual, and shared among all employees in the office.
- When conducting business dealings in foreign countries or cultures where it is considered good business manners and proper etiquette for company representatives to give or exchange expensive gifts, authorized Bell Atlantic representatives may do so. Any gifts of significant value we receive are considered company property and must be reported to the Vice President of Ethics and Corporate Compliance for appropriate documentation and safeguarding and/or disposal by the company. Any giving or accepting of gifts in these circumstances must also be in accordance with the intent of this Code and the provisions of the United States Foreign Corrupt Practices Act.

Q I am going to Japan to meet with a new Bell Atlantic supplier for the first time. It is the Japanese custom to exchange gifts with new business associates. Are there special guidelines for giving and receiving gifts in foreign countries?

A In some foreign cultures it is considered customary and appropriate to give and receive gifts when building a business relationship. In general, these gifts should not be lavish. If you receive a gift of other than nominal value, you may accept it on behalf of the company, but you should report it and turn it over to Bell Atlantic. For further guidance, contact the Office of Ethics and Corporate Compliance.

Gratuities

Examples of Gratuities That Are Always Unacceptable

(Including, but not limited to)

- Money or other items of cash value
- Loans
- Special Privileges
- Personal Favors
- Benefits
- Services
- Any other payment or favor that may be considered a bribe or kickback

Our Standard

- We will never solicit, accept or offer any gratuities or other improper payments. We will ensure that we do not inadvertently suggest that we would accept such gratuities. Such payments or favors may be considered bribery, which violates Bell Atlantic policy, as well as United States law and the laws of other countries. (See also **Conducting International Business: Corrupt Business Practices**.)

- We will accurately record and disclose to our manager when we or our immediate family or household members have received gifts or other courtesies from our suppliers, customers, competitors or joint venturers. Directions for the disclosure and recording of any exchange of business courtesies is distributed annually by the Bell Atlantic Office of Ethics and Corporate Compliance.

Entertainment

Examples of Acceptable Entertainment* (Including, but not limited to)

Infrequent, moderate hospitality such as:

- Meals
- Charity events
- Sporting events
- Holiday gatherings or other celebrations
- Plays, concerts or other cultural events

- Government rules regarding business entertainment *may be* more stringent. See also **Working with the Government: Government Relations**.

Our Standards

- We will seek authorization from our supervisor before offering or accepting any invitations or offers of entertainment.
- We will only offer and/or accept entertainment that is infrequent, modest, is offered or accepted in the normal course of an existing business relationship, and is not meant to improperly influence our decisions and actions or those of our business partners.
- To avoid any real or perceived obligation, the entertainment we offer or accept should be reciprocated with similar modest hospitality.

Q I was invited to a trade conference sponsored and paid for by one of our major suppliers. It will be held at a resort facility in Arizona. The purpose of the conference is to demonstrate their newest line of products and discuss industry trends. May I attend?

A You must first carefully analyze whether the conference will bring significant business benefits to Bell Atlantic. If the answer is yes, you must obtain authorization to attend from local supervision, and Bell Atlantic must pay for your expenses.

Gifts

Examples of Acceptable Gifts* (Including, but not limited to)

- Non-monetary
- Nominal in value i.e. less than \$25 per calendar year from the same source
- Promotional in nature and imprinted with a company logo (e.g., pens, hats with logos, tee shirts)
- Distributed widely (e.g., to other employees, to the supplier's other customers)

- Government rules regarding exchanging business gifts may be more stringent. See also **Working with the Government: Government Relations**.

Fair Competition

We are committed to vigorous and lawful competition that is based upon the merits of our products and services. We seek to maintain the trust of our customers, suppliers and competitors by conducting business in a fair and ethical manner. Bell Atlantic's activities are also governed by federal and state laws and regulations, such as the recent Telecommunications Act of 1996 that will introduce new requirements to us over time. We each have a responsibility for knowing company standards and the changing laws that may have impact on our individual work activities. (See also **Conducting International Business: Corrupt Business Practices**.)

Our Standards

- We will never directly, or indirectly, discuss, agree or contract with competitors to fix prices, allocate markets, divide up customers or otherwise restrict competition.
- We will not refuse to deal with, supply to, or provide proper services to others simply because they are competitors or purchasing from competitors.
- We will not interfere with contracts between competitors and their prospective customers or suppliers.
- We will promote our own products and services through fair and accurate comparisons with our competitors. We will not engage in unfair, misleading or inaccurate comparisons. We will not disparage competitors or their products or services.
- We will not engage in industrial espionage, sabotage or bribery with regard to competitors or potential competitors.
- We will not participate in any contracts or agreements that might unreasonably reduce or eliminate competition.
- We will never require customers to buy from Bell Atlantic for Bell Atlantic to buy from them.
- We will only sell customers what they want or need, and never coerce them to buy a product or service they do not want in order to get one they do.
- We will be accurate and truthful when representing the quality, performance, features and availability of products and services in conversations, advertising and other public communications.
- We will accept a customer's decision to buy a competitor's product, and continue to provide the same level of quality service with any other products we supply the customer.
- We will not sell or promote cellular service to customers, unless we are employed by Bell Atlantic specifically to do so, or we have received authorization from the Legal Department.
- We will abide by the prohibition from providing interLATA telephone services and manufacturing telecommunications equipment or Customer Premises Equipment (CPE) until such restrictions are lifted.
- We will abide by both the customer's preferences and regulatory requirements regarding the use of Customer Proprietary Network Information (CPNI).
- We will not unfairly discriminate against or improperly exclude any of our customers or our competitors, in any way, in delivery of access to network services. (See also **Personal Conduct** and **Our Work Environment: Non-Discrimination and Equal Opportunity**.)
- We will not give preference to any one competitor over another in quality, testing, installation and maintenance of regulated common carrier services.

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Over the years, I have established good relations with the account executives of some of our competitors. In fact, we often play golf together at trade shows and conferences and catch up on industry trends, customer deals, etc. Am I in violation of any antitrust laws or fair trade practices?

You should use caution in these situations. Never discuss the price or terms of any Bell Atlantic contracts, nor should you gain competitive information directly from the other competitors. You should not even joke about inappropriate topics, such as dividing up sales territories, as this could be misinterpreted and misreported. If the conversation turns to any kind of anti-competitive discussion, you should refuse to discuss the matter and leave the conversation immediately.

Competitive Information

It is entirely proper for us to gather information about the marketplace, including information about our competitors and their products and services. We also wish to compete fairly and to avoid even the appearance of improper agreements and understandings. Therefore, we will act in accordance with applicable laws and accepted, ethical industry practices regarding gathering competitive data.

Our Standards

- We will only collect competitive information from:
 - Public sources (e.g., published articles, advertisements, public filings and other public communication);
 - Industry gatherings (e.g., trade shows, conferences, other industry events);
 - Competitor research (as long as the information gathered is made public to customers and in doing so we do not misrepresent ourselves);
 - Industry surveys by reputable consultants;
 - Information that is made available to customers and the general public;
 - Appropriate dealings with customers.
- We will accurately represent ourselves and never misrepresent our identities when gathering competitive information. We will ensure any outside entities that we work with or employ will accurately represent themselves when seeking competitive information on our behalf.
- We will never accept non-public marketing or pricing information directly from a competitor.
- We will consult with the Legal Department before accepting or using competitive information from customers or others, especially when we have reason to believe that the information may not be public.
- We will never attempt to acquire a competitor's trade secrets or other proprietary information through unlawful means, such as theft, spying or breach of competitor's non-disclosure agreement by a customer or other party.
- We will not hire an employee from the competition in order to obtain the competitor's proprietary information. We will not accept a competitor's proprietary information from a company employee who previously worked for a competitor.
- We will use information obtained from a customer who is also a competitor only in connection with serving them, not competing against them.

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Q A supplier inadvertently left a document in my office that is related to a Bell Atlantic competitor's product. Can I keep or make a copy of the document and share it with others to benefit Bell Atlantic?

A No. The document may be confidential and cannot be disclosed without proper authorization. Reviewing it would violate our standards and may lead to a lawsuit. As soon as the document is discovered, bring it to the attention of your supervisor, the Legal Department or the Office of Ethics and Corporate Compliance so that it will be promptly and properly returned or destroyed.

Q I want to gather some information about the services our competitors offer. May I use a consultant who conducts "disguised" competitor calls to the competitor under the guise of being a potential customer?

A We must never misrepresent ourselves or allow others to do so on our behalf. You need to inquire with the consultant as to how they conduct their market research and ensure that they understand that Bell Atlantic does not permit anyone working on its behalf to obtain competitive information through misrepresentation or through other dishonest means. If the consultant is up-front about their activities and who they represent if asked, then it may be appropriate to use them.

Former Employees

Due to the relationship that exists between Bell Atlantic and employees who terminate employment due to retirement or to pursue other business interests, working with or rehiring former employees can create a perception of unfair hiring practices or favoritism. Whenever we rehire or contract with a former Bell Atlantic employee, we will do so based upon the quality and competitiveness of the services they provide. Bell Atlantic has developed specific standards for hiring former employees to avoid even the appearance of impropriety. Also, as a business matter, Bell Atlantic has developed specific human resources policies regarding the time period required prior to rehiring a former employee.

Our Standards

- We will only rehire or contract with a former employee, in general, who has been separated from the company for a minimum time period. We should contact our local Human Resources Department for information regarding the specific separation time frame requirements.
- We will not purchase products and services from former employees who market or sell either their own or another company's products and services, unless they have been separated from the company for more than a year, or President-level approval has been obtained in connection with the appropriate procurement process.

Q I'm working on a project with a tight schedule. We could use the expertise of a former colleague who retired three months ago. This really isn't a case of her marketing or selling to us. Is it okay to hire her?

A No. Before making any contracting decisions, you must follow the guidelines outlined in existing company procurement policies and procedures concerning supplier selection, bidding and direct sourcing. Additionally, if an employee recently retired or was terminated from the company, there are other factors including a required time period of separation from the Company that may prohibit rehire. For further guidance, consult existing company personnel policies and practices or contact your local Human Resources Department for further guidance.

Q I know of someone who used to work for Bell Atlantic (or a predecessor company) and is now working for a Bell Atlantic supplier in a sales and marketing capacity prior to the one-year separation rule for former employees who market and sell products and services to the Company. What should I do?

A In some cases Bell Atlantic may purchase products and services from former employees (who are separated from the company for less than a year), but only if doing so is considered critical to the business, President-level approval has been obtained, and the proper sourcing process has been followed. Otherwise, the supplier must be informed that due to potential conflict of interest, policy does not permit procurement from former employees who market and sell to Bell Atlantic up to a year after terminating employment. Sourcing would then request that an alternate marketing and/or sales representative be assigned as a condition of doing business.

Conducting International Business

We Are Responsible . . . for conducting business around the world with respect for local customs and practices, while abiding by U.S. standards and applicable foreign laws, and adhering to our own values and high standards of business conduct.

- **Our Basic Responsibilities**
- **Corrupt Business Practices**
 - Over-Invoicing Requests
 - Commission Payments to Agents
- **International Boycotts**
- **Export Controls**

Our Basic Responsibilities

As a global company, Bell Atlantic has a successful, proven strategy for winning business in markets throughout the world. We recognize that in some international markets we will encounter laws, customs and cultural practices that differ from those in our home markets. In the markets where we have chosen to compete, we are committed to conducting business on behalf of Bell Atlantic in a manner that is consistent with our values, principles and high ethical standards.

Bell Atlantic will comply with all U.S. regulations and restrictions in dealing with other countries, as well as foreign laws and restrictions that apply in those countries. U.S. laws are comprehensive and involve corrupt business practices, export controls, trade sanctions and anti-boycott compliance. Since these laws and restrictions are subject to change, the Legal Department should be consulted if questions in these areas arise.

Our Standards

- We will provide our employees with a safe and healthy workplace.
- We will treat people with respect and dignity, supporting and complying with all applicable human rights and employment equity laws.
- We will act in an environmentally responsible manner.
- We will ensure that the company's assets are used in a legal and responsible manner.
- We will not engage in illegal and unfair competitive practices.
- We will not offer, give or accept bribes.
- We are accountable for all our actions and thus maintain accurate and honest records of all our transactions.
- We will know and abide by all local laws related to our business dealings in foreign countries.
- We will not do business on behalf of the company in or with any country where there are no active operations, or which are not included in the strategic business plan without prior review by the Legal Department. We will not conduct business in countries where prohibited by U.S. law.
- We will know and confirm to standards regarding acquisition and use of travel documents regarding foreign business travel, including passports, visas, approvals and special documentation. As a matter of personal safety, the company advises employees not to travel to dangerous locations or to countries in which the company will not do business due to security reasons.

Corrupt Business Practices

Our commitment to fair competition includes avoiding corrupt business practices and keeping accurate business records that help prevent such practices. Company policy and U.S. laws, including the Foreign Corrupt Practices Act, prohibit business practices that improperly influence foreign officials or any business partners, in order to obtain or retain business. In addition, we are responsible for prudent actions related to our dealings with agents who represent Bell Atlantic overseas, and foreign buyers whom we supply.

Our Standards

- We will never make payments or offers of payments or anything of value to foreign officials, political parties, candidates for foreign political office or any other persons in order to secure, retain, or direct business. Doing so could be considered a bribe and is in direct violation of United States law and the laws of other countries, as well as Bell Atlantic standards of business conduct. (See also *Fair Dealings with Others: Entertainment, Gifts and Gratuities*.)
- We will never make payments to a third party that we have reason to suspect might be passed along through an intermediary to foreign officials, political parties, candidates for foreign political office or other persons in order to secure, retain or direct business. We must be able to clearly track the final destination of any funds that we supply to foreign parties to be used on our behalf so as to ensure they do not go toward illegal payments of any kind. Where we are unsure of the ultimate destination of such payments or are concerned about their legality, we will consult with the Legal Department.
- We will receive written authorization from the Legal Department prior to making any payment to expedite routine government actions (e.g., obtaining utility services, visas or to clear customs), otherwise known as "facilitating payments." (While the FCPA does not consider these payments illegal, we will ensure that the requests for such are not in violation of the law.) We will ensure that we record any payments made to foreign parties accurately and promptly.
- We will only make payments to foreign parties in the name of the contracting party and addressed to its principal place of business within its country, unless an opinion from the Legal Department authorizes otherwise.

Q We are attending a foreign trade show and have shipped our product displays from the U.S. We've been unable to get the displays released by the customs official of the foreign country I'm told it's customary in this country that a payment of \$100 will speed up the process of the customs documents. Is this proper?

A In some countries it is customary and necessary to make payments called "facilitating payments." These payments are for expediting routine governmental actions such as obtaining a permit or visa. In some cases, these payments may be illegal and improper. If you are asked to make such a payment, you must consult with, and receive permission from, the Legal Department.

Over-Invoicing Requests

Our Standards

- We will not honor requests by foreign parties to increase or decrease the agreed to amounts on any invoice when such a request is contrary to our procedures or applicable law.
- We will not honor requests by foreign parties to submit additional invoices when we suspect multiple invoices may be used for illegitimate purposes.

Commission Payments to Agents

Our Standards

- We will make appropriate disclosures with respect to commission payments in accordance with applicable laws.
- We will ensure that percentages of commissions paid are in line with reasonable and customary standards and do not exceed the legal limits in the locality where they are paid. Unusual commission percentages may be an indication that these payments are being used improperly.
- We will ensure that when hiring and employing agents for international business activities we conform to related company policies, which include the requirement to put agreements between Bell Atlantic and potential Bell Atlantic representatives in writing.

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International Boycotts

We do not wish to do business where the security or economic interests of the United States are at risk. Trading with countries under international boycott restrictions violates U.S. laws pertaining to foreign economic boycotts.

Our Standards

- We will not participate in boycotts of countries, their nationals or blacklisted companies, unless these boycotts are sanctioned by the United States and approved by the Legal Department.
- We will notify the Legal Department when we receive requests to release information related to boycotts or to comply with other boycott compliance statements. These requests will be reported to the proper U.S. government agency.
- We will not furnish information about the corporation's or any person's past, present or prospective relationship with boycotted countries or blacklisted companies, or any person believed to be restricted from doing business in boycotted countries.
- We may not provide information about any person's race, religion, gender or national origin, nor about any person's membership or support of charitable organizations that support a boycotted country.
- We will not refuse to employ or otherwise discriminate against any person on the basis of race, religion, gender or national origin.
- We will never pay, honor, confirm or implement letters of credit, financial documents or bills of lading, or agree to contractual provisions containing any conditions or requirements contrary to the anti-boycott regulations.
- We will contact the Legal Department immediately if we receive any request for information considered boycott-related or any request to comply with other statements referring to boycott compliance. U.S. law requires that any requests of this nature must be reported to the responsible U.S. government agency.
- We will contact the Legal Department for guidance related to specific risk areas around the world prior to initiating contacts, working on documents, or handling any other form of business related to these countries.

Export Control

The United States export control laws govern all exports of commodities and technical data from the United States, including items that are hand-carried as samples or demonstration units in luggage. It is Bell Atlantic policy to comply with the U.S. laws, and also to comply with the export and import regulations of other countries. Failure to do so could result in the loss or restriction of the corporation's export privileges, which in turn could damage or even destroy a significant portion of Bell Atlantic's business.

Our Standards

- We will consult the Legal Department prior to exporting any product, service, technical data or technical knowledge.
- We will not export any product, service, technical data or technical knowledge from the U.S. that is not covered by specific authorization or license. Technical data can comprise manufacturing processes, product use or commercial and technical know-how, and software.
- We will not discuss with or display to non-U.S. nationals technical data, equipment or proprietary information, whether in the U.S. or abroad, without specific authorization.
- We will not demonstrate the application of personal knowledge or technical experience while abroad, either on company or personal business, without specific authorization.
- We will discuss with the Legal Department situations that we believe may require written assurance by foreign recipients that they will abide by U.S. export control regulations.
- We will seek approval from the Legal Department regarding transfers of exported materials among countries where the company does business. We will consult the Legal Department prior to re-exporting commodities or technical data that were previously exported to another country from the U.S.

Working with the Government

We Are Responsible . . . for interacting with government officials and agencies in a manner that meets the high standards of business conduct we uphold and that they expect.

- Government Relations
- Political Contributions and Activities
- Sensitive U.S. Government Information

Government Relations

Our dealings with government personnel are important to our continued success, whether they are customers to us or serving in other official capacities. We want to avoid even the appearance of impropriety when dealing with government agencies, officials and employees, and must always avoid activities that may be perceived as attempts to improperly influence these unique business partners. Failure to do so may expose not only the government employee to fines and penalties, but Bell Atlantic and its employees as well. In addition, we have a special obligation to know the laws, regulations and ethical standards of the various branches of federal, state and local governments that may be more stringent than those that apply to our non-government customers and suppliers. As with all business partners, we should establish working relationships based on integrity, mutual respect, trust and our ethical standards.

Our Standards

- We will familiarize ourselves with the ground rules, whether codified or not, of all government interactions, including federal, state and local rules.
- We will not authorize, offer, provide, accept, deliver or solicit any payments, gratuities or favors, either directly or indirectly, for the purpose of influencing any political official or government employee.
- We will not give government employees, public officials or members of a public official's immediate family any preferential treatment for business transactions.
- We will not offer, solicit, provide or accept gifts other than those that are strictly within the rules of the specific government agency, and also meet Bell Atlantic's standards contained in this Code. Gifts are defined as anything of value and include, but are not limited to, money, service, loans, travel, meals, refreshments and entertainment. (See **Fair Dealings with Others: Entertainment, Gifts and Gratuities.**)
- We will always provide accurate and complete information to the government, never engaging in misrepresentation or misstatement, and immediately disclose and remedy any misrepresentation, misstatement, misunderstanding, material omission or other mistake upon discovery. (We can avoid such misunderstandings by restating and confirming areas of agreement reached with any government representative.)
- We will ensure that documents we prepare are accurate and will be properly perceived if they are ever publicly disseminated or involved in a government proceeding.
- We will respond to government requests for relevant data and reformulate Bell Atlantic's existing data, as requested, if this can be accomplished without significant effort or undue cost.
- We will never solicit or obtain unauthorized information, including confidential, competitive information, source selection criteria and agency reports or studies.
- We will meet with government officials or employees in government offices unless otherwise specified by the official and done so in accordance with the guidelines pertaining to the level and branch of government.

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- We will present facts and opinions that are consistent with our knowledge and understanding when testifying to a Bell Atlantic position in regulatory proceedings.
- We will abide by Bell Atlantic standards regarding political contributions and activities. (See **Personal Conduct and Our Work Environment: Personal Interests.**)

Q Bell Atlantic is bidding on a state contract. We have had several meetings with state officials that have extended through the lunch hour. Is it okay to treat them to sandwiches in the building cafeteria?

A No. We should not do anything that may improperly influence, or appear to improperly influence, the bidding process. To avoid the appearance of a conflict, you each should pay your own way.

Q Can I invite a Bell Atlantic customer who is also a government employee to a customer reception sponsored by the company?

A To answer that, you must first determine what the rules and standards are for the customer's branch and level of government. Then you must establish a dollar value for the person's attendance at the reception. Are dinner and cocktails being provided, for example, or just soft drinks and snacks? If the dollar value is acceptable under the gifts and entertainment rules of your customer's branch and level of government, then it's probably okay to invite him. Under no circumstances, however, should you attempt to influence a government official's purchasing decisions by providing gifts or entertainment.

Political Contributions and Activities

Bell Atlantic engages actively in the government process as a good corporate citizen. Employees are also encouraged, as individuals, to take an active interest in local, state and national government and to participate in political activities consistent with applicable law, including making personal contributions in support of candidates or political organizations of their choice. Laws both inside and outside the United States regulate the way in which political activities can be conducted and failure to abide by these laws could result in severe penalties. To avoid improper activities or practices that are not in the best interests of Bell Atlantic, specific standards for political contributions and activities have been developed.

Our Standards

- We will only make payments of corporate funds to any political party, candidate or campaign inside or outside the United States if permitted under applicable law and approved in advance by the Bell Atlantic Legal Department. Employees who distribute corporate funds to support candidates or political parties will comply with federal and state laws and regulations governing these activities.
- We will not use company funds, time, equipment, supplies or facilities when making personal political contributions in support of candidates or political organizations.

- We will ensure that when we speak out on public issues, we do not give the appearance that we are speaking out or acting on Bell Atlantic's behalf unless we have specific authorization.
- We will not pressure any employee to make political contributions to individual campaigns, political parties or to political action committees.

Note: Bell Atlantic and its subsidiaries administer political action committees ("PACs") that accept voluntary contributions from those who wish to support the political process in a way that identifies with Bell Atlantic. All employees have the right to contribute to these committees, but only salaried executive and administrative employees may be solicited for contributions.

See also **Conducting International Business: Foreign Corrupt Practices**

Sensitive U.S. Government Information

As a supplier to the U.S. Government, we are vested with the important responsibility of working with sensitive information. This information is often classified and essential to our national security. It consists not only of records but the location of physical systems that serve the Government. The inadvertent disclosure of such information can put people and property at risk and, in some cases, violate federal law. If we are involved with handling such information, our treatment of it must be a high priority.

Our Standards

- We will only access classified national security information with proper government clearance and a "need to know."
- We will safeguard information, equipment, facilities and other resources related to national defense purposes from others, whether such items are classified or unclassified. Willfully or negligently failing to safeguard classified defense information may lead to severe penalties under the U.S. Espionage Act.
- We will coordinate all activities related to U.S. Government classified information, such as proper clearance and contracts, with the Corporate Security Department.
- We will report any actual or suspected unauthorized disclosures of U.S. classified or national security information immediately to the Corporate Security Department.
- When we leave or retire from the company, we will ensure that all documents and records containing U.S. classified or national security information are returned to the company.
- We are obligated to continue safeguarding U.S. classified or national security information after our employment with the company ends.

Additional Resources

We Are Responsible . . . individually, and collectively, for putting this code of business conduct to work. However, we should never feel that we have to "go it alone". Building trust is a team effort, and Bell Atlantic has a number of resources, people and processes in place to answer our questions, guide us through difficult decisions, and help us act with confidence.

- **Corporate Policy Statements**
- **Important Contacts**
- **Key Word Index**

Corporate Policy Statements

The Chairman and Chief Executive Officer, in conjunction with the senior governance bodies, establishes policy for the Bell Atlantic Corporation through the issuance of Corporate Policy Statements (CPSs). CPSs are broad statements of principle that are applicable to Bell Atlantic Corporation and all of its subsidiaries and provide direction on how a function, process, or transaction is to be handled. They are a valuable and necessary reference for all employees when they are dealing with financial, strategic, public policy, legal and other employment matters, including matters related to this code of business conduct.

Employees are accountable for knowing and abiding by these CPSs. For more information about CPSs and their current applicability, contact the Corporate Policies organization (See **Additional Resources: Important Contacts** for the appropriate telephone number.)

Important Contacts

The following resources are made available to us if we have any questions about Bell Atlantic's standards and policies or need to report a suspected violation of these standards. Our daily decisions and actions greatly impact the success of our business and if we are ever in doubt, help is only a phone call away. We are responsible for using these resources whenever we are unsure of how our business is, and should, be conducted.

Subject Matter Areas/Departments

Affiliate Transactions/Joint Cost Order — Part 64 Requirements

- (Compliance) 212-395-0404
- (Cost Allocations) 212-395-5451

Computer and Network Security

- (Bell Atlantic North) 212-395-0855
- (Bell Atlantic South) 800-834-0362

Corporate Identity

- 301-236-7433

Corporate Policy Statements

- 215-963-6225

Discrimination Complaints

- (See the Ethics and Corporate Compliance Guideline)

Environment, Health and Safety

- (Bell Atlantic North) 800-386-9639

- (Bell Atlantic South) INFOPOINT (safety management program) 800-678-2603

Ethics and Corporate Compliance Guideline (for ethics, FEO, and compliance matters)

- 800-473-8255

- 800-856-1885 TTY

- (Outside the U.S.) Dial the AT&T USA Direct® access number for the country you are in, then dial the Guideline 800 #

Equal Employment Opportunity (EEO)

- (See the Ethics and Corporate Compliance Guideline)

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Federal Matters

- Public Policy 202-336-7904
- Legal 703-974-4862

Human Resources Policies and Practices (HR HelpLine)

- 800-925-3775
- Diversity/Corporate Culture
- Equal Opportunity/Affirmative Action
- Employees with Disabilities/Reasonable Accommodations
- Sexual Harassment Policy
- Veterans Affairs

Internal Auditing

- 212-395-5182

Labor Relations Matters

- (Bell Atlantic North) 800-448-7554
- (Bell Atlantic South) contact your local Labor Relations office

Legal

- Antitrust and Fair Competition
 - 703-974-1600
- Foreign Corrupt Practices Act, Foreign Economic Boycotts, Export Control Laws and Other International Business Matters
 - 212-395-0029
- Insider Trading
 - 215-963-6165
- Intellectual Property and Proprietary Information
 - 212-395-1029
- Modification of Final Judgment/Telecommunications Act of 1996
 - 703-974-4862

Media Relations

- 212-395-1032

Office of Ethics and Corporate Compliance

- 800-473-8255
- 800-856-1885 TTY
- P.O. Box 672, Times Square Station, New York, NY 10108-0672
- 212-764-3561 fax

Security

- (Bell Atlantic North) 800-997-3287
- (Bell Atlantic South) 800-834-0362

Sourcing

- 800-696-3960

State Regulatory Commission Requirements

- (Bell Atlantic North) 703-974-7344
- (New England) 617-743-2580
- (New York) 212-395-1078
- (Bell Atlantic South) 703-974-2818
- (South-Atlantic) 703-974-2911

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